



**FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

MARJORY STONEMAN DOUGLAS BUILDING
3900 COMMONWEALTH BOULEVARD
TALLAHASSEE, FLORIDA 32399-3000

RICK SCOTT
GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

MEMORANDUM

To: Herschel T. Vinyard Jr., Secretary
From: Candie M. Fuller, Inspector General
Subject: Audit Follow – up
Date: September 9, 2013

A handwritten signature in blue ink, appearing to be 'Candie M. Fuller', is written over the 'From' line of the memorandum.

In accordance with Section 20.055 (5) (h), Florida Statutes, a report of the most recent audit relating to Department of Environmental Protection, issued by the Florida Auditor General is attached. The report includes a brief summary of the audit finding, recommendation, and agency response, with status of corrective action at this time.

Please let me know if you would like additional information regarding this follow-up report.

Attachment

Cc: Joint Legislative Auditing Committee

FOLLOW-UP OF AUDIT REPORTS ISSUED BY THE AUDITOR GENERAL OR OPPAGA

AUDITING ENTITY	REPORT NUMBER	PERIOD COVERED	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTIONS TAKEN
Auditor General	2013-172	July 2011 – June 2012	<p>FINDING: Audit documentation did not demonstrate compliance with all relevant auditing standards.</p> <p>RECOMMENDATION: To ensure that compliance with all applicable professional auditing standards is documented, we recommend that the OIG internal audit activity ensure that its audit methodology (audit programs) includes steps necessary to document compliance with relevant financial auditing standards.</p>	<p>For the State Revolving Fund audit published in June 2013, the Department took steps to ensure compliance with applicable professional auditing standards. Additionally, the Department is currently taking steps to hire an outside firm to assist with future audits.</p>